

State of California

Franchise Tax Board-Legislative Services Bureau
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Legislative Change No.

05-18

Bill Number: AB 843 Author: Nunez Chapter Number: 05-396

Laws Affecting Franchise Tax Board: None

Date Filed with the Secretary of the State: September 29, 2005

SUBJECT: Tax Preparers/Refund Anticipation Loans

Assembly Bill 843 (Nunez), as enacted September 29, 2005, made the following changes to California law:

Section 22251 of the Business and Professions Code is amended.

Section 22253.1 is added to the Business and Professions Code.

This act prescribes guidelines to regulate income tax refund anticipation loans (RALs).
This act has no direct impact on the programs or operations of the Franchise Tax Board.

This act is effective on January 1, 2006, and operative as of that date.

This act will not require any reports by the department to the Legislature.

Bureau Director

Jana Howard for Brian Putler

Date

11/17/05